

EXHIBIT M

Honorable Laura T. Swain
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain:

I have known Robert "Bob" Stewart since the late 1980's—for over 25 years. I know him as a scrupulously honest, diligent, hard-working CFO of [REDACTED] where I worked with him very closely in my position as General Manager of the well-known, nationally recognized advertising agency. I also know him as my personal accountant for roughly the same 25-year period.

I have little knowledge, beyond the headlines, of Bob's legal case. All I know is, this is a man who cared and took care of his family;
a man who has had many friends for many years;
a man who is honest and thoughtful;
a man who could be relied upon;
a man who was always willing to help co-workers,
often volunteering his time and services;
a man who is committed to his work and his clients;
a man who was understated and humble;
a man who values loyalty and friendship.

I have never known Bob to do anything that remotely approached going over the ethical, let alone, legal line. I am sure those of Bob's friends and supporters who are also writing, would and are saying the same to you. To the extent that our letters of support provide a better, more personal perspective regarding Bob, we hope they make a difference for him and how the Court metes out justice in his case.

Sincerely,


Jon Tracosas

12.15.15

of

[REDACTED]
Fairfield CT